

**JEFFERSON DAVIS PARISH SHERIFF**  
**Jennings, Louisiana**

**Basic Financial Statements**  
**As of and for the Year Ended June 30, 2012**  
**With Supplemental Information Schedules**

**JEFFERSON DAVIS PARISH SHERIFF**  
Jennings, Louisiana  
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As of and for the Year Ended June 30, 2012  
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# Mike B. Gillespie, CPA

(A Professional Accounting Corporation)

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## INDEPENDENT AUDITOR'S REPORT

Honorable Ivy J. Woods  
Jefferson Davis Parish Sheriff  
Jennings, Louisiana

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Jefferson Davis Parish Sheriff (Sheriff), as of and for the year ended June 30, 2012, which collectively comprise the Sheriff's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the Sheriff's management. Our responsibility is to express opinions on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and the significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinions.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the Sheriff as of June 30, 2012, and the respective changes in financial position thereof for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued our report dated December 29, 2012, on our consideration of the Sheriff's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.

The Sheriff has not presented a management's discussion and analysis that accounting principles generally accepted in the United States has determined is necessary to supplement, although not required to be part of, the basic financial statements.

Accounting principles generally accepted in the United States of America require that the budgetary comparison information on pages 31 through 32 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial

statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Sheriff's financial statements as a whole. The supplemental information section which includes the combining fund financial statements and other supplemental information are presented for purposes of additional analysis and are not a required part of the financial statements. The combining and individual fund financial statements, the other supplemental information schedules are the responsibility of management and were derived from and relate directly to the underlying accounting records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.

*Mike B. Gillespie, CPA, APAC*

Jennings, Louisiana  
December 29, 2012



**BASIC FINANCIAL STATEMENTS**

**GOVERNMENT-WIDE  
FINANCIAL STATEMENTS (GWFS)**

**JEFFERSON DAVIS PARISH SHERIFF**  
**Statement of Net Assets**  
**June 30, 2012**

**Statement A**

**ASSETS**

Cash	\$ 5,978,796
Receivables	492,991
Inventory	36,658
Capital assets:	
Land	25,000
Exhaustible capital assets, net of depreciation	1,923,791

**TOTAL ASSETS**

8,457,236

**LIABILITIES**

Accounts payable	58,570
Payroll deductions, withholdings, and accrued salaries payable	71,572
Deferred revenue	76,448
Long-term liabilities:	
Due within one year	37,888
Due in more than one year	471,538

**TOTAL LIABILITIES**

716,016

**NET ASSETS**

Invested in capital assets, net of related debt	
Restricted for:	1,948,791
Drug enforcement	77,349
Unrestricted	5,715,080

**TOTAL NET ASSETS**

\$ 7,741,220

The accompanying notes are an integral part of this statement.

**JEFFERSON DAVIS PARISH SHERIFF**  
**Statement of Activities**  
**For the Year Ended June 30, 2012**

**Statement B**

Functions/Programs	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Assets
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	
Governmental Activities:					
Public safety	\$ 5,698,636	\$ 705,348	\$ 370,072	\$ 121,471	\$ (4,501,745)
Total Governmental Activities	\$ 5,698,636	\$ 705,348	\$ 370,072	\$ 121,471	(4,501,745)

General Revenues:

Property taxes, levied for general purposes	2,134,884
Sales taxes, levied for general purposes	2,139,874
State revenue sharing	67,962
State supplemental pay	251,887
Interest and investment earnings	13,642
Miscellaneous	92,747
Total General Revenues	4,700,996
Changes in Net Assets	199,251
Net Assets -Beginning, as previously reported	7,922,514
Prior period adjustment	(380,545)
Net Assets -Beginning , as restated	7,541,969
Net Assets -Ending	\$ 7,741,220

The accompanying notes are an integral part of this statement.

**BASIC FINANCIAL STATEMENTS**  
**FUND FINANCIAL STATEMENTS (FFS)**

**JEFFERSON DAVIS PARISH SHERIFF**  
**Balance Sheet**  
**June 30, 2012**

**Statement C**

	<u>General Fund</u>
<b>ASSETS</b>	
Cash	\$ 5,978,796
Receivables	492,991
Inventory	36,658
<b>TOTAL ASSETS</b>	<u><u>6,508,445</u></u>
<b>LIABILITIES AND FUND BALANCES</b>	
Accounts payable	58,570
Payroll deduction, withholdings, and accrued salaries payable	71,572
Deferred revenue	76,448
<b>Total Liabilities</b>	<u>206,590</u>
<b>FUND BALANCES</b>	
Nonspendable-Inventory	36,658
Restricted-Drug Enforcement	77,349
Unassigned	6,187,848
<b>Total Fund Balances</b>	<u><u>6,301,855</u></u>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<u><u>\$ 6,508,445</u></u>

The accompanying notes are an integral part of this statement.

**JEFFERSON DAVIS PARISH SHERIFF**  
**Reconciliation of the Governmental Funds**  
**Balance Sheet to the Statement of Net Assets**  
**June 30, 2012**

**Statement D**

**Total Ending Fund Balances - Governmental Funds (Statement C)** **\$ 6,301,855**

Amounts reported for governmental activities in the statement of net assets are different because:

Capital assets used in governmental activities are not financial

Costs of capital assets	\$ 4,903,407	
Accumulated depreciation	<u>(2,954,616)</u>	1,948,791

Long-term liabilities are not due and payable in the current period and therefore are not reported as liabilities in the governmental funds. Long-term liabilities at year-end consist of:

Compensated absences payable (vacations and other absences)	\$ (96,845)	
Other post employment benefit payable	<u>(412,581)</u>	(509,426)

**Net Assets (Statement A)** **\$ 7,741,220**

**JEFFERSON DAVIS PARISH SHERIFF  
GOVERNMENTAL FUNDS  
Statement of Revenues, Expenditures, and Changes in Fund Balances  
For the Year Ended June 30, 2012**

**Statement E**

	<u>General Fund</u>
<b>REVENUES</b>	
Property taxes	\$ 2,134,884
Sales taxes	2,139,874
Intergovernmental revenues:	
Federal sources:	
Federal grants	192,388
State sources:	
State grants	22,059
State supplemental pay	251,887
State revenues sharing	67,962
Other	44,126
Local sources:	
District attorney - LACE	146,362
Parish - 911 District	130,734
Fees, charges, and commissions for services:	
Commissions on licenses, taxes, etc.	50,820
Civil and criminal fees	154,568
Court attendance	7,280
Transporting prisoners	20,003
Feeding and keeping prisoners	140,389
Commissary commissions	9,238
Commissions on fines and other forfeitures	244,015
Other	37,219
Fines and Forfeitures:	
Drug related fines and forfeitures	8,298
Bond, fines and other forfeitures	4,919
Use of money and property:	
Interest	13,642
Commissions on phones	28,599
Miscellaneous	35,739
Total Revenues	<u>5,885,005</u>
<b>EXPENDITURES</b>	
Public safety:	
Personal services and related benefits	3,968,051
Operating services	413,009
Materials and supplies	577,452
Other	39,117
Election expense	432
Capital outlay	183,988
Intergovernmental:	
Subrecipient grant payments	39,121
Retirement deducted from tax collections	32,764
Total Expenditures	<u>5,253,934</u>
EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES	<u>631,071</u>
<b>OTHER FINANCING SOURCES (USES):</b>	
Proceeds from sales of fixed assets	-
Compensation for loss or damage of assets	12,882
Total Other Financing Sources (uses)	<u>12,882</u>
NET CHANGE IN FUND BALANCE	643,953
FUND BALANCES BEGINNING OF YEAR	<u>5,657,902</u>
FUND BALANCES END OF YEAR	<u>\$ 6,301,855</u>

The accompanying notes are an integral part of this statement.

**JEFFERSON DAVIS PARISH SHERIFF****Reconciliation of the Governmental Funds Statement of Revenues, Expenditures, and  
Changes in Fund Balance of Governmental Funds to the Statement of Activities  
For the Year Ended June 30, 2012****Statement F****Total Net Change in Fund Balance - Governmental Funds (Statement E)** **\$ 643,953**

Amounts reported for governmental activities in the statement of activities  
are different because:

Capital outlays are reported in governmental funds as expenditures.  
However, in the statement of activities, the cost of those assets is allocated  
over their estimated useful lives as depreciation expense. This is the  
amount by which depreciation expense exceeds capital outlays in the  
period:

Depreciation expense	(537,436)	
Capital outlays	<u>183,988</u>	(353,448)

The net effect of various transaction involving capital assets (ie., sales,  
trade-ins, and contributions) is to decrease net assets (235)

In the statement of activities, certain operating expenses - compensated  
absences (vacations and other absences) - are measured by the amounts  
earned during the year. In the governmental funds, however, expenditures  
for these items are measured by the amount of financial resources used  
(essentially, the amounts actually paid):

Change in compensated absences payable	49,144
Change in other post employment benefit obligation	(140,163)

**Change In Net Assets of Governmental Activities (Statement B)** **\$ 199,251**



JEFFERSON DAVIS PARISH SHERIFF  
FIDUCIARY FUNDS  
Statement of Fiduciary Net Assets  
June 30, 2012

Statement G

	Total Agency Funds
<b>ASSETS</b>	
Cash	\$ 2,587,420
<b>TOTAL ASSETS</b>	<u>\$ 2,587,420</u>
<b>LIABILITIES</b>	
Deposits due others	\$ 2,587,420
<b>TOTAL LIABILITIES</b>	<u>\$ 2,587,420</u>

The accompanying notes are an integral part of this statement.

## **NOTES TO THE FINANCIAL STATEMENTS**

**JEFFERSON DAVIS PARISH SHERIFF**  
**Notes to the Financial Statements**  
**As of and for the Year Ended June 30, 2012**

**INTRODUCTION**

As provided by Article V, Section 27 of the Louisiana Constitution of 1974, the Jefferson Davis Parish Sheriff (Sheriff) serves a four-year term as the chief executive officer of the law enforcement district and ex-officio tax collector of the parish. The Sheriff administers the parish jail system and exercises duties required by the parish court system, such as providing bailiffs, executing orders of the court, and serving subpoenas.

As the chief law enforcement officer of the parish, the Sheriff has the responsibility for enforcing state and local laws and ordinances within the territorial boundaries of the parish. The Sheriff provides protection to the residents of the parish through on-site patrols and investigations and serves the residents of the parish through the establishment of neighborhood watch programs, anti-drug abuse programs, et cetera. In addition, when requested, the Sheriff provides assistance to other law enforcement agencies within the parish.

As the ex-officio tax collector of the parish, the Sheriff is responsible for collecting and distributing ad valorem property taxes, parish occupational licenses, state revenue sharing funds, fines, costs, and bond forfeitures imposed by the district court.

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**A. BASIS OF PRESENTATION**

The accompanying basic financial statements of the Jefferson Davis Parish Sheriff have been prepared in conformity with governmental accounting principles generally accepted in the United States of America. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The accompanying basic financial statements have been prepared in conformity with GASB Statement 34, *Basic Financial Statements and Management's Discussion and Analysis for State and Local Governments*, issued in June 1999.

**B. REPORTING ENTITY**

GASB Statement 14, *The Financial Reporting Entity*, established criteria for determining the governmental reporting entity and component units that should be included within the reporting entity. Under provisions of this Statement, the Sheriff is considered a primary government, since it is a special purpose government, the Sheriff is independently elected, is a legally separate entity, and is fiscally independent of other state or local governments. As used in GASB Statement 14, fiscally independent entity is defined as being able to determine or modify its own budget, levy its own taxes or set rates or charges, and issue bonded debt without the approval or consent of another governmental entity. Other than certain operating expenditures of the Sheriff's office that are paid or provided by the Parish Police Jury as required under Louisiana law, the Sheriff is financially independent. The Sheriff also has no component units, defined by GASB Statement 14 as other legally separate organizations for which the Sheriff is financially accountable.

**C. FUND ACCOUNTING**

The Sheriff uses funds to maintain its financial records during the year. Fund accounting is designed to demonstrate legal compliance and to aid management by segregating transactions related to certain sheriff functions and activities. A fund is defined as a separate fiscal and accounting entity with a self-balancing set of accounts.

**JEFFERSON DAVIS PARISH SHERIFF**  
**Notes to the Financial Statements**  
**As of and for the Year Ended June 30, 2012**

**Governmental Funds**

Governmental funds account for all or most of the sheriff's general activities. These funds focus on the sources, uses, and balances of current financial resources. Expendable assets are assigned to the various governmental funds according to the purposes for which they may be used. Current liabilities are assigned to the fund from which they will be paid. The difference between a governmental fund's assets and liabilities is reported as fund balance. In general, fund balance represents the accumulated expendable resources which may be used to finance future period programs or operations of the sheriff. The following are the sheriff's governmental funds:

**General Fund** – the primary operating fund of the sheriff and it accounts for all financial resources, except those required to be accounted for in other funds. The General Fund is available for any purpose provided it is expended or transferred in accordance with state and federal laws and according to sheriff policy.

**Fiduciary Funds**

Fiduciary fund reporting focuses on net assets and changes in net assets. The only funds accounted for in this category by the sheriff are agency funds. The agency funds account for assets held by the sheriff as an agent for various taxing bodies (tax collections) and for deposits held pending court action. These funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations. Consequently, the agency funds have no measurement focus.

**D. MEASUREMENT FOCUS/BASIS OF ACCOUNTING**

**Fund Financial Statements (FFS)**

The amounts reflected in the General Fund, of Statements C and E, are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities are generally included on the balance sheet. The statement of revenues, expenditures, and changes in fund balances reports on the sources (i.e., revenues and other financing sources) and uses (i.e., expenditures and other financing uses) of current financial resources. This approach is then reconciled, through adjustment, to a government-wide view of the Sheriff's operations.

The amounts reflected in the General Fund, of Statements C and E, use the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they become both measurable and available). Measurable means the amount of the transaction can be determined and available means collectible within the current period or soon enough thereafter to pay liabilities of the current period. The sheriff considers all revenues available if they are collected within 60 days after the fiscal year end. Expenditures are recorded when the related fund liability is incurred, except for interest and principal payments on general long-term debt which is recognized when due, and certain compensated absences and claims and judgments which are recognized when the obligations are expected to be liquidated with expendable available financial resources. The governmental funds use the following practices in recording revenues and expenditures.

**Revenues**

Property taxes are recorded as revenues in the year for which they are levied under the susceptible to accrual concept. Property taxes are assessed on a calendar year basis, become due

**JEFFERSON DAVIS PARISH SHERIFF**  
**Notes to the Financial Statements**  
**As of and for the Year Ended June 30, 2012**

on November 15 of each year, and become delinquent on December 31. The taxes are generally collected in December, January, and February of the fiscal year. Sales taxes are recorded as revenues in the same period the assets are recognized, which is when the exchange transaction on which the tax is imposed occurs or when the resources are received. Grants are recorded when the Sheriff is entitled to the funds. Other intergovernmental revenues and fees, charges, and commissions for services are recorded when the Sheriff is entitled to the funds. Interest earnings on time deposits are recorded as earned since they are measurable and available. Substantially all other revenues are recorded when received.

**Expenditures**

Expenditures are recorded when the related fund liability is incurred, except for unmatured interest on general long-term debt which is recognized when due, and certain compensated absences and claims and judgements which are recognized when the obligations are expected to be liquidated with expendable available financial resources.

**Other Financing Sources**

Proceeds from the sale of fixed assets are accounted for as other financial sources and are recognized when received. Fixed assets acquired through capital leases are recorded as expenditures and other financing sources at the time of acquisition.

**Government-Wide Financial Statements (GWFS)**

The Statement of Net Assets (Statement A) and the Statement of Activities (Statement B) display information about the sheriff as a whole. These statements include all the financial activities of all of the funds of the Sheriff, except the fiduciary funds. For the most part, the effect of interfund activity has been removed from these statements. The Sheriff does not allocate indirect expenses. Information contained in these statements reflects the economic resources measurement focus and the accrual basis of accounting. Revenues, expenses, gains, losses, assets and liabilities resulting from exchange or exchange-like transactions are recognized when the exchange occurs (regardless of when cash is received or disbursed). Revenues, expenses, gains, losses, assets and liabilities resulting from non-exchange transactions are recognized in accordance with the requirements of GASB Statement No. 33, *Accounting and Financial Reporting for Non-exchange Transactions*.

Program revenues included in the Statement of Activities (Statement B) are derived directly from users as a fee for services; program revenues reduce the cost of the function to be financed from the sheriff's general revenues.

**E. CASH**

Cash includes amounts in demand deposits and interest-bearing demand deposits. Under state law, the Sheriff may deposit funds in demand deposits, interest-bearing demand deposits, money market accounts, or time deposits with state banks organized under Louisiana law or any other state of the United States, or under the laws of the United States. Tax collections must be deposited in a bank domiciled in the parish where the funds are collected.

**JEFFERSON DAVIS PARISH SHERIFF**  
**Notes to the Financial Statements**  
**As of and for the Year Ended June 30, 2012**

**F. INVENTORY**

Inventories consists of radios and communication devices purchased by the Sheriff with Federal and State grant funds. In the FFS and GWFS inventories of governmental funds are accounted for using the consumption method in which expenditures are recognized as inventory is used. Radios and communication devices purchased with grant funds that are unused and unissued at June 30<sup>th</sup> are reported as inventory and deferred revenues.

**G. CAPITAL ASSETS**

Capital assets are recorded at historical cost or estimated historical cost if historical cost is not available. Approximately 15 per cent of fixed assets costs have been estimated. Donated assets are recorded as capital assets at their estimated fair market value at the date of donation. The sheriff maintains a threshold level of \$500 or more for capitalizing capital assets.

Capital assets are recorded in the GWFS Statement of Net Assets. Since surplus assets are sold for an immaterial amount when declared as no longer needed for public purposes, no salvage value is taken into consideration for depreciation purposes. All capital assets, other than land, are depreciated using the straight-line method over the following useful lives:

Buildings and building improvements	5 – 40 years
Furniture and fixtures	5 – 15 years
Vehicles	5 years
Network software	10 years

**H. COMPENSATED ABSENCES**

All employees who have completed twelve months of service receive ten (10) days vacation leave each year. Vacation leave does not accumulate or vest. Employees can accumulate compensatory time in lieu of payment for overtime. The Sheriff's standard policy is that sick leave does not accumulate or vest. However, each instance of sick leave is handled on an individual basis at the discretion of the Sheriff. No liability is reported for unpaid accumulated sick leave.

In the FFS, vacation and compensatory time that is expected to be liquidated with expendable available financial resources is reported as an expenditure and a fund liability of the general fund. The amount not expected to be paid with current resources is not reported in the FFS. The entire compensated absence liability is reported in the GWFS.

**I. RESTRICTED NET ASSETS**

For government-wide statement of net assets, net assets are reported as restricted when constraints placed on net asset use are either:

1. Externally imposed by creditors (such as debt covenants), grantors, contributors, or laws or regulations of other governments; and
2. Imposed by law through constitutional provisions or enabling legislation.

When both restricted and unrestricted resources are available for use, it is the Sheriff's policy to use restricted resources first, then unrestricted resources as they are needed.

**JEFFERSON DAVIS PARISH SHERIFF**  
**Notes to the Financial Statements**  
**As of and for the Year Ended June 30, 2012**

**J. FUND EQUITY**

In the FFS, funds can report aggregate amounts for five classifications of fund balances based on the constraints imposed on the use of these resources. The nonspendable fund balance classification includes amounts that cannot be spent because they are either (a) not in spendable form- prepaid items or inventories; or (b) legally or contractually required to be maintained intact.

The spendable portion of the fund balance can be comprised of the remaining four classifications: restricted, committed, assigned, and unassigned defined as follows:

Restricted fund balance - This classification reflects the constraints imposed on resources either (a) externally by creditors, grantors, contributors, or laws or regulations of other governments; or (b) imposed by law through constitutional provisions or enabling legislation.

Committed fund balance - These amounts can only be used for specific purposes pursuant to constraints imposed by formal action of the Sheriff's highest level of decision-making authority. Those committed amounts cannot be used for any other purpose unless the Sheriff passes a motion that removes or changes the specified use by taking the same type of action imposing the commitment. This classification also includes contractual obligations to the extent that existing resources in the fund have been specifically committed for use in satisfying those contractual requirements.

Assigned fund balance - This classification reflects the amounts constrained by the organization's "intent" to be used for specific purposes, but are neither restricted or committed. The Sheriff has the authority to assign amounts to be used for specific purposes. Assigned fund balances include all remaining amounts (except negative balances) that are reported in governmental funds, other than the General Fund, that are not classified as nonspendable and are neither restricted nor committed.

Unassigned fund balance - This fund balance is the residual classification for the General Fund. It is also used to report negative fund balances in other governmental funds.

**K. ESTIMATES**

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America require management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues, expenditures, and expenses during the reporting period. Actual results could differ from those estimates.

**L. INTERFUND TRANSACTIONS**

Transactions that constitute reimbursements to a fund for expenditures initially made from it that are properly applicable to another fund are recorded as expenditures in the reimbursing fund and as reductions of expenditures in the fund that is reimbursed. All other interfund transactions are reported as operating transfers in the FFS.

**M. DEFERRED REVENUE**

Deferred revenues represent monies that have been received before the incurrence of eligibility requirements necessary for revenue recognition. In subsequent periods, when the Sheriff has met



**JEFFERSON DAVIS PARISH SHERIFF**  
**Notes to the Financial Statements**  
**As of and for the Year Ended June 30, 2012**

established eligibility requirements, the liability for deferred revenues is removed from the balance sheet and revenue is recognized.

**N. SALES TAX**

Sales taxes will be collected on a monthly basis by the Jeff Davis Parish School Board's Sales Tax Department. The Sheriff's Office will receive sales tax revenue from the following sales taxes:

An ordinance dated July 21, 2007, which was approved by the voters of the parish authorizes the Sheriff's Office to collect, for an indefinite period beginning January 1, 2008, a 1/2% sales and use tax to be dedicated and used for the purposes of (a) paying the salaries and benefits of deputies, (b) acquiring, operating and maintaining vehicles and communications equipment, and (c) providing additional funding for operations and training.

**2. EXCESS OF EXPENDITURES OVER APPROPRIATIONS**

The following funds had actual expenditures over budgeted appropriations for the year ended June 30, 2011:

<u>Fund</u>	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Unfavorable Variance</u>
None	-	-	-	-

**3. LEVIED TAXES**

The Sheriff levies taxes on real and business personal property located within Jefferson Davis Parish's boundaries. Property taxes are levied by the Sheriff on property values at January 1 assessed by the Jefferson Davis Parish Tax Assessor and approved by the State of Louisiana Tax Commission upon submission of the tax roll.

The Jefferson Davis Parish Sheriff Tax Collector's Office bills and collects property taxes for the Sheriff.

	<u>Property Tax Calendar</u>
Assessment date	January 1 <sup>st</sup>
Levy date	Not later than June 1 <sup>st</sup>
Tax bills mailed	On or about November 15 <sup>th</sup>
Due date	December 31 <sup>st</sup>
Penalties and interest are added	January 1 <sup>st</sup>
Lien date	January 1 <sup>st</sup>
Tax sale – delinquent property	During June

Assessed values are established by the Jefferson Davis Parish Tax Assessor each year on a uniform basis at the following ratios of assessed value to fair market value:

10% land	15% machinery
10% residential improvements	15% commercial improvements
15% industrial improvements	25% public service properties, excluding land



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A revaluation of all property is required to be completed no less than every four years. The last revaluation was completed for the roll of January 1, 2010. Total assessed value was \$205,789,448 for the calendar year 2010. Louisiana State law exempts the first \$75,000 of assessed value of a taxpayer's primary residence from parish property taxes. This homestead exemption was \$45,563,200 of the assessed value in calendar year 2010.

The following is a summary of authorized and levied (tax rate per \$1,000 assessed value) ad valorem taxes:

	Authorized Millage	Levied Millage	Expiration Date
Law enforcement:			
Constitutional	6.20	6.20	NONE
Special	5.95	5.95	2020

**4. CASH**

At June 30, 2012, the Sheriff has cash (book balances) totaling \$ 8,566,216 as follows:

Cash on hand	\$ 1,600
Checking-non-interest bearing	156,497
Checking- interest bearing	7,375,839
Savings deposits	1,011,452
Certificates of deposits	20,828
	<u>\$ 8,566,216</u>

Cash and cash equivalents are reported in the basic financial statements as follows:

Governmental Funds	\$ 5,978,796
Fiduciary Funds	2,587,420
	<u>\$ 8,566,216</u>

These deposits are stated at cost, which approximates market. Under state law, these deposits (or the resulting bank balances) must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent. These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties.

Custodial credit risk is the risk that in the event of a bank failure, the Sheriff's deposits may not be returned to the Sheriff. The Sheriff's deposit policy for custodial credit risk requires that all uninsured deposits must be secured with acceptable collateral as defined in LRS 38:1221 valued at market. As of June 30, 2012, the Sheriff had deposits (collected bank balances) totaling \$7,791,446 which includes \$2,410,208 in fiduciary funds. Of these bank deposit balances, \$7,807,893 was exposed to custodial credit risk as follows: uninsured and collateral held by pledging bank's agent not in the Sheriff's name \$17,587,276; uninsured and uncollateralized \$0.

Even though the pledged securities are considered subject to custodial credit risk under the provisions of GASB Statement No. 40, *Deposits and Investment Risk Disclosures*, Louisiana Revised Statute 39:1229 imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within 10 days of being notified by the Sheriff that the fiscal agent has failed to pay deposited funds upon demand.

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**5. RECEIVABLES**

The receivables at June 30, 2012, consisted of the following:

<u>Class of Receivable</u>	<u>General Fund</u>	<u>Total</u>
Intergovernmental :		
State	\$ 69,322	69,322
Local	408,628	408,628
Other	15,041	15,041
Total	<u>\$ 492,991</u>	<u>492,991</u>

There were no allowances for uncollectible accounts as of June 30, 2012.

**6. CAPITAL ASSETS**

A summary of changes in capital assets is a follows:

	<u>Balance Beginning (as restated)</u>	<u>Additions</u>	<u>Dispositions</u>	<u>Balance Ending</u>
Capital assets not being depreciated:				
Land	\$ 25,000	\$ -	\$ -	\$ 25,000
Total capital assets not being depreciated	<u>25,000</u>	<u>-</u>	<u>-</u>	<u>25,000</u>
Capital assets being depreciated:				
Buildings and improvements	135,161	7,098	-	142,259
Furniture and equipment	1,833,644	95,813	-	1,929,457
Vehicles	931,529	81,077	3,000	1,009,606
Software	1,797,085	-	-	1,797,085
Total capital assets being depreciated	<u>4,697,419</u>	<u>183,988</u>	<u>3,000</u>	<u>4,878,407</u>
Less accumulated depreciation for:				
Buildings and improvements	25,333	4,208	-	29,541
Furniture and equipment	1,035,930	267,287	-	1,303,217
Vehicles	636,714	85,740	2,765	719,689
Network software	721,968	180,201	-	902,169
Total accumulated depreciation	<u>2,419,945</u>	<u>537,436</u>	<u>2,765</u>	<u>2,954,616</u>
Total capital assets being depreciated, net	<u>2,277,474</u>	<u>(353,448)</u>	<u>(235)</u>	<u>1,923,791</u>
Capital assets, net	<u>\$ 2,302,474</u>	<u>(353,448)</u>	<u>(235)</u>	<u>1,948,791</u>

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**7. PENSION PLAN**

**Plan Description.** Substantially all employees of the Jefferson Davis Parish Sheriff's office are members of the Louisiana Sheriff's Pension and Relief Fund (System), a cost-sharing, multiple-employer defined benefit pension plan administered by a separate board of trustees.

All Sheriffs and all deputies who are found to be physically fit, who earn at least \$400 per month, and who were between the ages of 18 and 50 at the time of original employment are required to participate in the System. Employees are eligible to retire at or after age 55 with at least 12 years of credited service and receive a benefit, payable monthly for life, equal to a percentage of their final-average salary for each year of credited service. The percentage factor to be used for each year of service is 2.5 percent for each year if total service is at least 12 but less than 15 years, 2.75 percent for each year if total service is at least 15 but less than 20 years, and 3% for each year if total service is at least 20 years (Act 1117 of 1995 increased the accrual rate by 0.25 percent for all service rendered on or after January 1, 1980.) In any case, the retirement benefit cannot exceed 100 percent of their final-average salary. Final-average salary is the employee's average salary over the 36 consecutive or joined months that produce the highest average. Employees who terminate with at least 12 years of service and do not withdraw their employee contributions may retire at or after age 55 and receive the benefit accrued to their date of termination as indicated previously. Employees who terminate with at least 20 years of credited service are also eligible to elect early benefits between ages 50 and 55 with reduced benefits equal to the actuarial equivalent of the benefit to which they would otherwise be entitled at age 55. The System also provides death and disability benefits. Benefits are established or amended by state statute.

The System issues an annual publicly available financial report that includes financial statements and required supplementary information for the System. That report may be obtained by writing the Louisiana Sheriffs Pension and Relief Fund, Post Office Box 3163, Monroe, Louisiana 71220, or by calling (318) 362-3191.

**Funding Policy.** Plan members are required by state statute to contribute 10% of their annual covered salary and the Jefferson Davis Parish Sheriff is required to contribute at an actuarially determined rate. The current year rate was 12 percent (prior year rates were 11 and 11 percent) of annual covered payroll. Contributions to the system also include one-half of one percent of the taxes shown to be collectible by the tax rolls of each parish and funds as required and available from insurance premium taxes. The contribution requirements of plan members and the Jefferson Davis Parish Sheriff are established and may be amended by state statute. As provided by Louisiana Revised statute 11:103, the employer contributions are determined by actuarially valuation and are subject to change each year based on the results of the valuation for the prior fiscal year. The Jefferson Davis Parish Sheriff's contributions to the System for the years ending June 30, 2012, 2011, 2010, were \$344,568, \$307,751, and \$258,675 respectively, equal to the required contributions for each year.

**8. LONG-TERM OBLIGATIONS**

Summary of the long-term obligation transactions during the year:

	Balance			Balance	Due
	Beginning	Additions	Reductions	Ending	Within
					One Year
Compensated absences	\$ 145,989	37,888	87,032	96,845	37,888
Other Post Employment					
Benefit Payable	272,418	177,730	37,567	412,581	-
Total long-term liabilities	\$ 418,407	215,618	124,599	509,426	37,888

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**9. RESTRICTED FUND BALANCE**

A portion of the fund balance of the General Fund, \$77,349 has been restricted for drug law enforcement. This balance represents seizures from criminal activities. Louisiana Revised Statute 40:2616.B(3.a) requires such proceeds to be used in drug law enforcement.

**10. CONTINGENCIES**

***Litigation.*** The Sheriff is involved in various lawsuits and pending claims. In the opinion of the Sheriff's legal counsel, the ultimate resolution of these suits would not create a material liability to the Sheriff in excess of existing insurance coverage. Accordingly, no provision for losses, exceeding available insurance coverage, has been recorded in the accompanying financial statements.

***Grant Disallowances.*** The Sheriff participates in a number of state and federal financial assistance programs. These programs are subject to further financial and compliance audits by grantor agencies. The amount, if any, of expenditures which may be disallowed by granting agencies cannot be determined at this time. Based on prior experience the Sheriff feels such amounts, if any, to be immaterial to the financial statements.

**11. EXPENDITURES OF THE SHERIFF'S OFFICE PAID BY THE PARISH POLICE JURY**

Certain operating expenditures of the Sheriff's office are paid by the parish police jury, as required under Louisiana law, and are not included in the accompanying financial statements. Specifically the police jury maintains and operates the parish courthouse in which the Sheriff's office is located and occasionally provides funds for equipment and furniture of the Sheriff's office. The total amount of these expenditures were not available for disclosure.

**12. ON-BEHALF PAYMENTS FOR FRINGE BENEFITS AND SALARIES**

Retirement plan payments in the amount of \$32,764 were made by the Sheriff, acting in his capacity as Ex-Officio Tax Collector, to the Louisiana Sheriff's Pension and Relief Retirement System of the State of Louisiana on behalf of the Sheriff's Office. These remittances represent a portion of the ad valorem taxes and state revenue sharing collections which are statutorily set aside for payment to the Louisiana Sheriff's Pension and Relief Retirement System on behalf of the Sheriff. These on-behalf payments have been recorded in the accompanying financial statements, in accordance with GASB Statement 24, *Accounting and Financial Reporting for Certain Grants and Other Financial Assistance* as revenues and expenditures in the General Fund.

**13. TAXES PAID UNDER PROTEST**

The unsettled balances due to taxing bodies and others in the agency funds at June 30, 2012, includes \$2,184,973 of taxes paid under protest, plus interest earned to date on the investment of these funds, totaling \$85,051. These funds, totaling \$2,270,023, are held pending resolution of the protest and are accounted for in the Tax Collector Agency Fund.

**13. RISK MANAGEMENT**

The Sheriff is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. Effective September 1, 1998, the Sheriff's Office became a participant in the Louisiana Sheriff's Law Enforcement Program (LSLEP), a public entity risk

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pool currently operating as a common risk management and insurance program for approximately 45 Louisiana Sheriffs. The Sheriff pays an annual premium to the LSLEP for its law enforcement professional liability insurance coverage. The Sheriff is allowed to select the level of coverage during the process of annual enrollment. The risk retained by LSLEP is managed with the intent to be self-sustaining through participant member premiums. Varying levels of excess coverage, if requested by the Sheriff during the enrollment period, are reinsured through commercial insurance companies. As of June 30, 2012, the Sheriff is covered for individual claims and up to \$2,900,000 with an annual aggregate cap of \$2,900,000. The Sheriff has retained the risk in excess of this limit. The Sheriff estimates claims, for risk retained, based on the requirements of GASB Statement 10, *Accounting and Financial Reporting for Risk Financing and Related Insurance Issues*, which requires that a liability for claims be reported if information prior to the issuance of the financial statements indicates that it is probable that a liability has been incurred at the date of the financial statements and the amount of the loss can be reasonably estimated. As of June 30, 2012, the Sheriff has no carrying amount recorded in the financial statements of liabilities for unpaid claims and there are no outstanding amounts of claims liabilities for which annuity contracts have been purchased.

The Sheriff also participates in the Louisiana Sheriff's Association Group Benefits Plan (LSAGP) which provides employee health and life insurance benefits. Neither the LSAGP nor the Sheriff assumes any liability for charges not meeting the Plan's definitions of covered expenses. Health insurance claims are administered by a major health insurance company while the life insurance is underwritten with a commercial life insurance company.

The Sheriff continues to carry commercial insurance for risk of loss concerning auto liability and collision. Risk of loss for Courthouse and Jail building contents and equipment is covered principally by the Police Jury through a commercial insurance company. The Sheriff does not maintain insurance coverage for risk of loss related to a building owned separately in the name of the Law Enforcement District which is used to house the Criminal Investigative Division. Under Louisiana Revised Statutes 23:1034, the Sheriff is exempt from workers compensation coverage and any risk of loss with respect to himself and commissioned deputies. Settled claims resulting from the aforementioned risks have not exceeded commercial insurance coverage in any of the past three years.

**14. RELATED PARTIES**

The Sheriff serves as a board member for the Louisiana Sheriff's Law Enforcement Program (LSLEP) and the Louisiana Sheriff's Association Group Benefits Plan (LSAGP). Both of these entities provide pooled or consolidated risk management services to the Sheriff.

**15. LEASES AND COMMITMENTS**

The Sheriff has a one year non-cancellable lease agreement for an office building which expires June 30, 2013. As of June 30, 2012, the Sheriff has monthly payments of \$700 totaling \$8,400 remaining to be paid on this lease.

**16. POST-EMPLOYMENT BENEFITS**

**Plan Description.** Jefferson Davis Parish Sheriff's Office's medical, dental, and life insurance benefits are provided to employees upon actual retirement.

The employer pays 100% of the medical coverage for the retiree (not dependents). Employees are covered by a retirement system whose retirement eligibility (D.R.O.P. entry) provisions as follows: 30 years of service at any age or, age 55 and 15 years of service.



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Life insurance coverage is continued to retirees and the blended rate for active employees and retirees is \$0.348 per \$1,000 of insurance. The employer pays 100% of the cost of the first \$10,000 of life insurance after retirement. The retiree may elect to continue additional voluntary insurance amounts in force at time of retirement, subject to an age-related reduction formula (reducing to 75% at age 65 and 50% at age 70. The retiree pays for the additional voluntary insurance but both that cost and the employer cost are based on the blended active/retired rate and there is thus an implied subsidy. Since GASB 45 requires the use of "unblended" rates, we have used the 94GAR mortality table to "unblend" the rates so as to reproduce the composite blended rate overall as the rate structure to calculate the actuarial valuation results for life insurance. All of the assumptions used for the valuation of the medical benefits have been used except for the trend assumption; zero trend was used for life insurance. We have assumed that 60% of currently active employees will elect to continue the voluntary additional life insurance after retirement.

Dental insurance coverage is provided to retirees. The employer pays 100% of the cost of the dental insurance for the retirees but not for dependents. We have used the unblended rates provided. All of the assumptions used for the valuation of the medical benefits have been used for dental insurance except for the trend assumption; zero trend was used for dental insurance.

**Contribution Rates** – Employees do not contribute to their post employment benefits costs until they become retirees and begin receiving those benefits. The plan provisions and contribution rates are contained in the official plan documents.

**Fund Policy** – Until 2009, Jefferson Davis Parish Sheriff's Office recognized the cost of providing post-employment medical and life insurance benefits (Jefferson Davis Parish Sheriff's Office's portion of the retiree medical and life insurance benefit premiums) as an expense when the benefit premiums were due and thus financed the cost of the post-employment benefits on a pay-as-you-go basis. In 2012 and 2011, Jefferson Davis Parish Sheriff's Office's portion of health care and life insurance funding cost for retired employees totaled \$37,567 and \$34,784, respectively.

Effective July 1, 2009, Jefferson Davis Parish Sheriff's Office implemented Government Accounting Standards Board Statement Number 45, *Accounting and Financial Reporting by Employers for Post employment Benefits Other than Pensions* (GASB 45). This amount was applied toward the Net OPEB Benefit Obligation as shown in the following table.

**Annual Required Contribution** – Jefferson Davis Parish Sheriff's Office's Annual Required Contribution (ARC) is an amount actuarially determined in accordance with GASB 45. The ARC is the sum of the Normal Cost plus the contribution to amortize the Unfunded Actuarial Accrued Liability (UAAL). A level dollar, open amortization period of 30 years (the maximum amortization period allowed by GASB 43/45) has been used for the post-employment benefits. The actuarially computed ARC is as follows:

	<b>2012</b>
Normal Cost	\$ 81,779
30-year UAL amortization amount	100,808
Annual required contribution (ARC)	\$ 182,587

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**Net Post-employment Benefit Obligation (Asset).** The table below shows Jefferson Davis Parish Sheriff's Office's Net Other Post-employment Benefit (OPEB) Obligation for fiscal years ending June 30:

	<b>2012</b>
Beginning Net OPEB Obligation	\$ 272,418
Annual required contribution	182,587
Interest on Net OPEB Obligation	10,897
ARC Adjustment	(15,754)
OPEB Cost	177,730
Contribution	-
Current year retiree premium	(37,566)
Change in Net OPEB Obligation	140,164
Ending Net OPEB Obligation	\$ 412,582

The following table shows the Jefferson Davis Parish Sheriff's Office's annual post employment benefits (PEB) cost, percentage of the cost contributed, and the net unfunded post employment benefits (PEB) liability (asset):

<b>Fiscal Year Ended</b>	<b>Annual OPEB Cost</b>	<b>Percentage of Annual Cost Contributed</b>	<b>Net OPEB Obligation (Asset)</b>
June 30, 2012	\$ 177,730	21.14%	\$ 412,582
June 30, 2011	\$ 173,174	20.09%	\$ 272,418

**Funded Status and Funding Progress.** In 2012, Jefferson Davis Parish Sheriff's Office made no contributions to its post employment benefits plan. The plan is not funded, has no assets, and hence has a funded ratio of zero. Based on the July 1, 2009 actuarial valuation, the most recent valuation, the Actuarial Accrued Liability (AAL) at the end of the year June 30, 2012 was \$1,743,194 which is defined as that portion, as determined by a particular actuarial cost method (Jefferson Davis Parish Sheriff's Office uses the Projected Unit Credit Cost Method), of the actuarial present value of post employment plan benefits and expenses which is not provided by normal cost.

	<b>2012</b>
Actuarial Accrued Liability (AAL)	\$ 1,743,194
Actuarial Value of Plan Assets (AVP)	-
Unfunded Act. Accrued Liability (UAAL)	\$ 1,743,194
Funded Ratio (AVP/AAL)	0.00%
Covered Payroll (active plan members)	\$ 2,756,592
UAAL as a percentage of covered payroll	63.24%

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**Actuarial Methods and Assumptions.** Actuarial valuations involve estimates of the value of reported amounts and assumptions about the probability of events far into the future. The actuarial valuation for post employment benefits includes estimates and assumptions regarding (1) turnover rate; (2) retirement rate; (3) health care cost trend rate; (4) mortality rate; (5) discount rate (investment return assumption); and (6) the period to which the costs apply (past, current, or future years of service by employees). Actuarially determined amounts are subject to continual revision as actual results are compared to past expectations and new estimates are made about the future.

The actuarial calculations are based on the types of benefits provided under the terms of the substantive plan (the plan as understood by Jefferson Davis Parish Sheriff's Office and its employee plan members) at the time of the valuation and on the pattern of sharing costs between Jefferson Davis Parish Sheriff's Office and its plan members to that point. The projection of benefits for financial reporting purposes does not explicitly incorporate the potential effects of legal or contractual funding limitations on the pattern of cost sharing between Jefferson Davis Parish Sheriff's Office and plan members in the future. Consistent with the long-term perspective of actuarial calculations, the actuarial methods and assumptions used include techniques that are designed to reduce short-term volatility in actuarial liabilities and the actuarial value of assets.

**Actuarial Cost Method.** The ARC is determined using the Projected Unit Credit Cost Method. The employer portion of the cost for retiree medical care in each future year is determined by projecting the current cost levels using the healthcare cost trend rate and discounting this projected amount to the valuation date using the other described pertinent actuarial assumptions, including the investment return assumption (discount rate), mortality and turnover.

**Actuarial Value of Plan Assets.** There are not any plan assets. It is anticipated that in future valuations, should funding take place, a smoothed market value consistent with Actuarial Standards Board ASOP 6, as provided in paragraph number 125 of GASB Statement 45.

**Turnover Rate.** An age-related turnover scale based on actual experience has been used. The rates, when applied to the active employee census, produce a composite average annual turnover of approximately 15%.

**Post employment Benefit Plan Eligibility Requirements.** Historically, most employees have not retired until 25 to 30 years of service. We have therefore assumed that employees retire three years after the earliest of the following: 30 years of service at any age; age 55 and 25 years of service; or, age 60 and 15 years of service. The three years is to accommodate the D.R.O.P. period. Medical benefits are provided to employees upon actual retirement. Entitlement to benefits continue through Medicare to death.

**Investment Return Assumption (Discount Rate).** GASB Statement 45 states that the investment return assumption should be the estimated long-term investment yield on the investments that are expected to be used to finance the payment of benefits (that is, for a plan which is funded). Based on the assumption that the ARC will not be funded, a 4% annual investment return has been used in this valuation.

**Health Care Cost Trend Rate.** The expected rate of increase in medical cost is based on projections performed by the Office of the Actuary at the Centers for Medicare & Medicaid Services as published in National Health Care Expenditures Projections: 2003 to 2013, Table 3: National Health Expenditures,



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Aggregate and per Capita Amounts, Percent Distribution and Average Annual Percent Change by Source of Funds: Selected Calendar Years 1990-2013, released in January, 2004 by the Health Care Financing Administration (www.cms.hhs.gov). "State and Local" rates for 2008 through 2013 from this report were used, with rates beyond 2013 graduated down to an ultimate annual rate of 5.0% for 2016 and later.

**Mortality Rate.** The 1994 Group Annuity Reserving (94GAR) table, projected to 2002, based on a fixed blend of 50% of the unloaded male mortality rate and 50% of the unloaded female mortality rates, was used. This is a published mortality table which was designed to be used in determining the value of accrued benefits in defined benefit pension plans.

**Method of Determining Value of Benefits.** The "value of benefits" has been assumed to be the portion of the premium after retirement date expected to be paid by the employer for each retiree and has been used as the basis for calculating the actuarial present value of OPEB benefits to be paid. The employer pays 100% of the cost of the medical benefits for the retiree only (not dependents). The medical rates provided are "blended" rates for active and retired before Medicare eligibility. We have therefore estimated the "unblended" rates as required by GASB 45 for valuation purposes to be 130% of the blended rates prior to Medicare eligibility. The unblended rates applicable after Medicare eligibility have been used.

**Inflation Rate** - Included in both the Investment Return Assumption and the Healthcare Cost Trend rates above is an implicit inflation assumption of 2.50% annually.

**Projected Salary Increases** - This assumption is not applicable since neither the benefit structure nor the valuation methodology involves salary.

**Post-retirement Benefit Increases** - The plan benefit provisions in effect for retirees as of the valuation date have been used and it has been assumed for valuation purposes that there will not be any changes in the future.

**Below is a summary of OPEB cost and contributions for the last three fiscal calendar years.**

OPEB Costs and Contributions			
	FY 2010	FY 2011	FY 2012
OPEB Cost	\$ 168,812	\$ 173,174	\$ 177,730
Contribution	-	-	-
Retiree premium	34,784	34,784	37,567
Total contribution and premium	34,784	34,784	37,567
Change in net OPEB obligation	\$ 134,028	\$ 138,390	\$ 140,164
% of contribution to cost	0.00%	0.00%	0.00%
% of contribution plus premium to cost	20.61%	20.09%	21.14%

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**17. TAXES COLLECTED ON BEHALF OF OTHERS**

*Ad Valorem Taxes Collected*

The amount of cash on hand at year-end was \$2,386,942, of which \$2,270,023 was held under protest (\$2,184,973 on taxes, and \$85,050 in interest earnings). The amount of taxes collected for the current year by taxing authority was:

	Unprotested Taxes Collected	Protested Taxes Collected	Total Collected
Jefferson Davis Parish Government	\$ 2,663,583	\$ 58,984	\$ 2,722,567
Jefferson Davis Parish Library	1,042,990	18,248	1,061,238
Jefferson Davis Parish Mosquito Abatement	1,569,714	27,463	1,597,177
Jefferson Davis Parish Law Enforcement	2,119,134	37,075	2,156,209
Jefferson Davis Parish Assessor	437,787	7,659	445,446
Jefferson Davis Parish School Board	6,948,377	89,907	7,038,284
Jefferson Davis Parish Water and Sewer	402,543	4,769	407,312
Jefferson Davis Parish Fire Districts	1,356,710	31,171	1,387,881
Jefferson Davis Parish Gravity Drainage Districts	909,987	23,066	933,053
City of Jennings	1,115,690	-	1,115,690
Town of Welsh	91,560	-	91,560
Village of Fenton	8,226	11	8,237
Department of Agriculture and Forestry	4,550	-	4,550
Louisiana Tax Commission	6,454	280	6,734
	<u>\$ 18,677,305</u>	<u>\$ 298,633</u>	<u>\$ 18,975,938</u>

The amount of taxes assessed and uncollected, and the reason for the failure to do so is as follows:

	Supplemental Homestead Exemptions	LTC Decreases	Adjudica- tions	No Property Found	Bank- ruptcy	Unpaid
Jefferson Davis Parish Government	\$ 3,904	\$ 15,911	\$ 162	\$ -	\$ 428	\$ 10,940
Jefferson Davis Parish Library	1,681	4,474	94	-	138	4,434
Jefferson Davis Parish Mosquito Abatement	2,530	6,733	142	-	208	6,673
Jefferson Davis Parish Law Enforcement	3,415	9,090	192	-	281	9,009
Jefferson Davis Parish Tax Assessor	706	1,878	40	-	58	1,861
Jefferson Davis Parish School Board	11,373	34,960	671	-	762	31,164
Jefferson Davis Parish Water & Sewer	276	8,078	2	-	192	1,091
Jefferson Davis Parish Fire Districts	1,813	6,596	106	-	185	7,018
Jefferson Davis Parish Gravity Drainage	1,534	4,723	57	-	122	3,774
City of Jennings	155	280	376	-	147	2,960
Town of Welsh	-	(120)	8	-	75	536
Village of Fenton	-	-	-	-	-	6
LA Dept of Ag and Forestry	1	2	-	-	-	-
	<u>\$ 27,388</u>	<u>\$ 92,605</u>	<u>\$ 1,850</u>	<u>\$ -</u>	<u>\$ 2,596</u>	<u>\$ 79,466</u>

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***Other Taxes Collected***

Act 711 of the 2010 Louisiana Legislative Session amended LRS24:51(B) to provide required footnote disclosure in the financial statements for local governments that collect tax for other taxing jurisdictions. Listed below are current year State Revenue Sharing and parish license collections and distributions to parish governmental agencies during the fiscal year:

	State Revenue Sharing	Parish Licenses
Beginning balance due taxing authorities	\$ 0	\$ 3,580
Additions:		
State revenue sharing	631,681	
Insurance licenses collections		104,137
Occupational licenses collections		82,459
Alcohol licenses collections		1,825
Interest, penalties, and other collections		2,646
Total additions	631,681	191,067
Reductions:		
Taxes distributed to others		
Jefferson Davis Parish Government	143,279	161,936
Jefferson Davis Parish Library	29,855	
Jefferson Davis Parish Tax Assessor	10,000	
Jefferson Davis Parish School Board	292,979	
Jefferson Davis Parish Fire Districts	2,139	
Jefferson Davis Parish Gravity Drainage	9,951	
City of Jennings	30,952	
Town of Welsh	11,065	
Village of Fenton	3,153	
Town of Elton	5,235	
Town of Lake Arthur	9,708	
Pension Funds	15,403	
Jefferson Davis Parish Sheriff's Office General Fund	67,962	28,660
Total reductions	631,681	190,596
Ending balance due taxing authorities	\$ 0	\$ 4,051

The ending balance due taxing authorities represents unpaid amounts pending distribution for subsequent month.

**18. SUBSEQUENT EVENTS**

Management has evaluated subsequent events through December 29, 2012, the date which the financial statements were available to be issued.

**20. PRIOR PERIOD ADJUSTMENT**

The Sheriff entered into a cooperative endeavor agreement with the Louisiana Sheriff's Association on May 1, 2008, that essentially transferred ownership and maintenance of the computer hardware and software, funded with Federal grant monies, known as the Louisiana Civil and Criminal Information Network (LACCIE). However, the Sheriff failed to notify the finance department that these assets were transferred to another governmental entity. Beginning balance in net assets has been restated to remove the net effect of this error. This resulted in a decrease in beginning net assets of \$380,545 due to the removal of \$1,253,370 in depreciable asset cost and accumulated depreciation of \$872,825.

## **REQUIRED SUPPLEMENTAL INFORMATION**

**JEFFERSON DAVIS PARISH SHERIFF  
GENERAL FUND  
Budgetary Comparison Schedule  
For the Year Ended June 30, 2012**

**Schedule 1**

	Budgeted Amounts		Actual	Variance With
	Original	Final	Amounts	Final Budget Positive (Negative)
<b>REVENUES</b>				
Property taxes	\$ 2,031,382	\$ 2,031,382	\$ 2,134,884	\$ 103,502
Sales taxes	1,650,000	1,650,000	2,139,874	489,874
Intergovernmental revenues:				
Federal sources:				
Federal grants	-	-	192,388	192,388
State sources:				
State grants	14,610	14,610	22,059	7,449
State supplemental pay	252,000	252,000	251,887	(113)
State revenue sharing	68,000	68,000	67,962	(38)
Other	11,000	11,000	44,126	33,126
Local sources:				
District attorney - LACE	200,000	200,000	146,362	(53,638)
Parish - 911 District	202,000	202,000	130,734	(71,266)
Fees, charges, and commissions for services:				
Commissions on licenses, taxes, etc.	45,133	45,133	50,820	5,687
Civil and criminal fees	130,000	130,000	154,568	24,568
Court attendance	7,000	7,000	7,280	280
Transporting prisoners	12,000	12,000	20,003	8,003
Feeding and keeping prisoners	104,000	94,000	140,389	46,389
Commissary commissions	18,000	10,000	9,238	(762)
Commissions on fines and other forfeitures	170,000	170,000	244,015	74,015
Other	7,300	25,300	37,219	11,919
Fines and Forfeitures:				
Drug related fines and forfeitures	-	-	8,298	8,298
Bond, fines and other forfeitures	3,500	3,500	4,919	1,419
Use of money and property:				
Interest	19,202	19,202	13,642	(5,560)
Commissions on phones	12,000	12,000	28,599	16,599
Miscellaneous	23,003	23,003	35,739	12,736
Total Revenues	<u>4,980,130</u>	<u>4,980,130</u>	<u>5,885,005</u>	<u>904,875</u>
<b>EXPENDITURES</b>				
Public safety:				
Personal services and related benefits	3,672,165	4,022,165	3,968,051	54,114
Operating services	529,148	529,148	413,009	116,139
Materials and supplies	510,000	510,000	577,452	(67,452)
Other	36,000	70,000	39,117	30,883
Election expense	-	-	432	(432)
Capital outlay	175,000	250,000	183,988	66,012
Intergovernmental:				
Subrecipient grant payments	-	-	39,121	(39,121)
Election expense	-	-	-	-
Retirement deducted from tax collections	32,083	32,764	32,764	-
Total Expenditures	<u>4,954,396</u>	<u>5,414,077</u>	<u>5,253,934</u>	<u>160,143</u>
EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES	<u>25,734</u>	<u>(433,947)</u>	<u>631,071</u>	<u>1,065,018</u>
<b>OTHER FINANCING SOURCES (USES):</b>				
Operating transfers in	-	-	-	-
Operating transfers out	-	-	-	-
Proceeds from sales of fixed assets	-	-	-	-
Compensation for loss or damage of assets	-	-	12,882	12,882
Total Other Financing Sources (uses)	<u>-</u>	<u>-</u>	<u>12,882</u>	<u>12,882</u>
NET CHANGE IN FUND BALANCE	<u>25,734</u>	<u>(433,947)</u>	<u>643,953</u>	<u>1,077,900</u>
FUND BALANCES BEGINNING OF YEAR	<u>5,115,381</u>	<u>5,657,902</u>	<u>5,657,902</u>	<u>-</u>
FUND BALANCES END OF YEAR	<u>\$ 5,141,115</u>	<u>\$ 5,223,955</u>	<u>\$ 6,301,855</u>	<u>\$ 1,077,900</u>

The accompanying notes are an integral part of this statement.

**JEFFERSON DAVIS PARISH SHERIFF**  
**Notes to Budgetary Comparison Schedule**  
**For the Year Ended June 30, 2012**

**A. BUDGETARY PRACTICES**

**General Budget Practices** The Sheriff follows the following procedures in establishing budgetary data reported in the accompanying budgetary comparison schedule:

Pursuant to the Louisiana Government Budget Act (LSA-RS 39:1301-1314), the Sheriff is required to adopt an annual budget no later than fifteen days prior to the beginning of each fiscal year.

Each year prior to June 15<sup>th</sup>, the Director of Finance and the Sheriff develop a proposed annual budget for the general fund and all special revenue funds. The operating budget includes proposed expenditures and the means of financing them. The proposed budget is advertised as available for public inspection at least 10 days prior to final adoption simultaneously with a notice of the date of public hearing. The public hearing is conducted during a finance committee meeting in order to obtain public input. The budget is subsequently adopted by the Sheriff through a formal budget resolution.

General fund appropriations (unexpended budget balances) lapse at end of fiscal year.

Encumbrance accounting, under which purchase orders are recorded in order to reserve that portion of the applicable appropriation, is not employed.

Formal budget integration (within the accounting records) is employed as a management control device. All budgets are controlled at the object level. Budget amounts included in the accompanying financial statements include the original budget and all subsequent amendments. All budget revisions are approved by the Sheriff.

**Budget Basis of Accounting** All governmental funds budgets are prepared on the modified accrual basis of accounting, a basis consistent with accounting principles generally accepted in the United States of America (GAAP). Legally, the Sheriff cannot budget total expenditures and other financing uses which would exceed total budgeted revenues and other financing sources including beginning fund balance. State statutes require the Sheriff to amend the budgets to prevent overall projected revenues, expenditures, or beginning fund balance from causing an adverse budget variance of five percent or more in an individual fund. The Sheriff approves budgets at the object level and management is allowed to transfer amounts between line items within an object.

**B. EXCESS OF EXPENDITURES OVER APPROPRIATIONS IN INDIVIDUAL MAJOR FUNDS**

The following budgeted major funds had actual expenditures over budgeted expenditures for the fiscal year:

Major Fund	Final Budget	Actual	Unfavorable Variance
None	\$ -	\$ -	\$ -

Reason for unfavorable variance: Not applicable.

## **SUPPLEMENTAL INFORMATION**

**JEFFERSON DAVIS PARISH SHERIFF**  
**Jennings, Louisiana**

**COMBINING FINANCIAL STATEMENTS**  
**As of and for the Year Ended June 30, 2012**

**FIDUCIARY FUNDS-AGENCY FUNDS**

**TAX COLLECTOR FUND**

Article V, Section 27 of the Louisiana Constitution of 1974 provides that the Sheriff will serve as the collector of state and parish taxes, licenses and fees. The Tax Collector Fund is used to collect and distribute these taxes, licenses and fees to the appropriate taxing bodies.

**SHERIFF'S FUND:**

**CIVIL FUND**

The Civil Fund accounts for funds held in civil suits, Sheriff's sales, and garnishments and payments of these collections to the recipients in accordance with applicable law.

**CLEARING FUND**

The Clearing Fund accounts for miscellaneous funds collecting pending distribution to various interested parties.

**BONDS AND FINES FUND**

The Bonds and Fines Fund accounts are for the collection of bonds, fines, costs and payments of these collections to the Sheriff's General Fund and other recipients in accordance with applicable law.

**OTHER AGENCY FUNDS:**

**INMATE FUND**

The Inmate Fund accounts for individual prisoner account balances. Funds are deposited in the name of the prisoner and are payable upon request. Balances in the individual prisoner accounts are returned upon completion of their jail sentences.

**PRISONER WORK RELEASE FUND**

The Prisoner Work Release Fund accounts for the collection of inmate wages and the disbursement of those collections in accordance with R.S. 15:711 to 15:711.1.



**JEFFERSON DAVIS PARISH SHERIFF**  
**AGENCY FUNDS**  
**Combining Balance Sheet**  
**June 30, 2012**

**Schedule 2**

	Tax Collector Fund			Sheriff's Fund			Inmate	Prisoner Work Release	Total
	Ad Valorem	State	Parish	Civil	Clearing	Bonds and Fines			
		Revenue Sharing	Licenses						
<b>ASSETS</b>									
Cash	\$ 2,386,942	0	4,051	0	8,788	157,670	29,914	55	2,587,420
<b>TOTAL ASSETS</b>	<u>\$ 2,386,942</u>	<u>0</u>	<u>4,051</u>	<u>0</u>	<u>8,788</u>	<u>157,670</u>	<u>29,914</u>	<u>55</u>	<u>2,587,420</u>
<b>LIABILITIES</b>									
Due to taxing bodies and others	2,386,942	0	4,051	0	8,788	157,670	29,914	55	2,587,420
<b>TOTAL LIABILITIES</b>	<u>\$ 2,386,942</u>	<u>0</u>	<u>4,051</u>	<u>0</u>	<u>8,788</u>	<u>157,670</u>	<u>29,914</u>	<u>55</u>	<u>2,587,420</u>

**JEFFERSON DAVIS PARISH SHERIFF**  
**AGENCY FUNDS**  
**Combining Schedule of Changes in Unsettled Balances**  
**For the Year Ended June 30, 2012**

**Schedule 3**

		Tax Collector Fund			Sheriff's Fund						
		State	Parish				Bonds	Prisoner			
		Revenue	Licenses	Civil	Clearing	and	Inmate	Work			
		Ad Valorem	Sharing			Fines		Release	Total		
<b>BALANCES AT BEGINNING OF YEAR</b>		\$ 2,100,474	0	3,580	0	7,818	271,107	25,154	2,075	2,410,208	
<b>INCREASES</b>											
Deposits:											
Sheriff's sales, suits, and seizures											266,886
Bonds, fines, and costs											2,821,447
Garnishments											86,496
Other deposits											1,124,731
Taxes, fees, etc., paid to tax collector											20,092,379
Total additions											24,391,939
<b>DECREASES</b>											
Deposits settled to:											
State of Louisiana											10,486
Pension funds											517,317
Sheriff's general fund											2,612,246
Police jury and districts											8,988,056
School board											6,991,986
Assessor											445,905
Municipalities											1,274,705
District attorney											442,296
District court expense funds											66,090
Clerk of court											306,177
Indigent defender board											556,200
Attorneys, appraisers, litigants, etc.											240,867
Coroner											1,989
Other settlements											1,469,069
Protested taxes & interest distributed to taxing bodies & others											291,338
Total decreases											24,214,727
<b>BALANCES AT END OF YEAR</b>		\$ 2,386,942	0	4,051	0	8,788	157,670	29,914	55	2,587,420	

**OTHER REPORTS REQUIRED BY  
GOVERNMENTAL AUDITING STANDARDS**

# Mike B. Gillespie, CPA

(A Professional Accounting Corporation)

414 E. Nezpique Street

PO Box 1347

Jennings, LA 70546

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## INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

Honorable Ivy J. Woods  
Jefferson Davis Parish Sheriff  
Jennings, Louisiana

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Jefferson Davis Parish Sheriff (Sheriff), as of and for the year ended June 30, 2012, which collectively comprise the Sheriff's basic financial statements and have issued our report thereon dated December 29, 2012. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

### Internal Control Over Financial Reporting

Management of the Sheriff, is responsible for establishing and maintaining effective internal control over financial reporting. In planning and performing our audit, we considered the Sheriff's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Sheriff's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the Sheriff's internal control over financial reporting.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis.

Our consideration of the internal control over financial reporting was for the limited purpose described in the first paragraph of this section was not designed to identify all deficiencies in the internal control over financial reporting that might be deficiencies, significant deficiencies, or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above.

### Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Sheriff's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

The Sheriff's responses to the findings identified in our audit are described in the accompanying schedule of findings and responses, if applicable. We did not audit the Sheriff's responses and, accordingly, we express no opinion on it.

This report is intended solely for the information of the Sheriff, his management, others within the organization, the Louisiana Legislative Audit Advisory Council, and any grant awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties. However, this report is a matter of public record and its distribution is not limited.

*Mike B. Gillespie, CPA, APAC*

Certified Public Accountant  
Jennings, Louisiana  
December 29, 2012

**JEFFERSON DAVIS PARISH SHERIFF**  
**Jennings, Louisiana**  
**SCHEDULE OF FINDINGS AND RESPONSES**  
**For the Year Ended June 30, 2012**

**Section I Summary of Auditor's Results**

***Financial Statements***

1. Type of report issued: unqualified opinion on the basic financial statements
2. Internal control over financial reporting:
  - Material weakness(es) identified? - No
  - Significant deficiencies identified that are not considered to be material weakness(es)? - No
3. Noncompliance material to financial statements noted? - No
4. Was a management letter issued? - No

***Federal Awards***

5. Internal control over major programs:
  - Material weakness(es) identified? - No
  - Significant deficiencies identified that are not considered to be material weakness(es)? - No
6. Type of auditor's report issued on compliance for major programs: N/A
7. Any audit findings disclosed that are required to be reported in accordance with Section 510(a) of Circular A-133? - No
8. The programs tested as major programs included:

<u>CFDA No.</u>	<u>Cluster Title or Program Name</u>
N/A	N/A

9. The dollar threshold used for distinguishing between Type A and B programs was: N/A
10. Did auditee qualify as a low-risk auditee? - N/A

**Section II Financial Statement Findings**

No findings reported.

**Section III Federal Award Findings and Questioned Costs**

No findings reported.

**Section III Management Letter Findings**

No findings reported.

**JEFFERSON DAVIS PARISH SHERIFF  
MANAGEMENT'S STATUS OF PRIOR YEAR FINDINGS  
For the Year Ended June 30, 2012**

**SECTION I – FINANACIAL STATEMENT FINDINGS**

No findings reported.

**SECTION II – FEDERAL AWARD FINDINGS AND QUESTIONED COSTS**

No findings reported.

**SECTION III – MANAGEMENT LETTER FINDINGS**

No findings reported.

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THIS STATUS OF PRIOR YEAR FINDINGS HAS BEEN PREPARED BY MANAGEMENT

**JEFFERSON DAVIS PARISH SHERIFF  
MANAGEMENT'S CORRECTIVE ACTION PLAN FOR  
CURRENT YEAR AUDIT FINDINGS  
For the Year Ended June 30, 2012**

**SECTION I – FINANACIAL STATEMENT FINDINGS**

No findings reported.

**SECTION II – FEDERAL AWARD FINDINGS AND QUESTIONED COSTS**

No findings reported.

**SECTION III – MANAGEMENT LETTER FINDINGS**

No findings reported.

\* \* \* \* \*

THIS CORRECTIVE ACTION PLAN HAS BEEN PREPARED BY MANAGEMENT



AFFIDAVIT

Ivy J. Woods (Sheriff's Name), Sheriff of Jefferson Davis (Parish)

BEFORE ME, the undersigned authority, personally came and appeared,

Ivy J. Woods (Name), the sheriff of Jefferson Davis Parish, State of Louisiana,

who after being duly sworn, deposed and said:

The following information is true and correct:

\$ 2,386,942 is the amount of cash on hand in the tax collector account on  
06/30/2012 (Date);

He further deposed and said:

All itemized statements of the amount of taxes collected for tax year 2011, by taxing authority,  
are true and correct.

All itemized statements of all taxes assessed and uncollected, which indicate the reasons for the  
failure to collect, by taxing authority, are true and correct.

Ivy J. Woods  
Signature  
Sheriff of Jefferson Davis  
(Parish)

SWORN to and subscribed before me, Notary, this 28<sup>th</sup> day of December 2012, in my office in  
the Terrebonne, Louisiana.  
(City/Town)

Susette M. Coker (Signature)

Susette M. Coker (Print), # 13207  
Notary Public

For life (Commission)